AMENDMENTS TO THE CLAIMS

1.-22. (**Canceled**)

23. (**Currently amended**) A ~~The~~ non-dairy vegetable oil-in-water emulsion comprising 20% to 30% of hydrogenated fat and ~~of claim 20 with~~ less than 2% of trans fatty acids, ~~free from any dairy product or derivative and free from any protein source that is treated by UHT~~ wherein said non-dairy vegetable oil-in-water emulsion is free from any dairy product or derivative, and is free from any protein source, and wherein said emulsion is treated by ultra high temperature (UHT) ~~and therefore storable at temperatures up to 20 °C~~.

24. (**Canceled**)

25. (**Currently amended**) The non-dairy vegetable oil-in-water emulsion according to Claim 23~~16~~, further comprising an emulsifier selected from the group consisting of polyglycerol esters, diacetyl tartaric acid esters of mono- and/or diglycerides, lactic acid esters of mono- and/or diglycerides, sodium stearoyl lactylate, lecithin, polysorbate 60 or 80, sorbitan monostearate, monoglycerides and/or combinations thereof, the total concentration being between 0.3 and 1.2 %.

26. (**Currently amended**) The non-dairy vegetable oil-in-water emulsion according to Claim 23~~16~~, further comprising a stabilizing agent selected from the group consisting of guar, locust bean gum, xanthane, carageenan, cellulose derivative, sorbitol and/or combinations thereof, the total concentration being between 1.2 and 2.5 %.

27. (**Currently amended**) The non-dairy vegetable oil-in-water emulsion according to Claim 23~~16~~, comprising ~~fat content between 20 and 30% and sugar content between~~ 10 to ~~and~~ 25 % sugar.

28. (**Currently amended**) A method for preparing a whipped product from a non-dairy vegetable oil-in-water emulsion ~~according to Claim 16~~ comprising the steps of whipping the non-dairy vegetable oil-in-water emulsion of Claim 23~~16~~.

29. (**Previously presented**) The method of claim 28 whereby, when whipping is done on a Kenwood Major Classic, the whipping is done at speed 1 to 2 during 30 seconds to 2 minutes, then at speed 3 to 5 until optimal consistency is reached and then possibly at low speed (speed l to 2) during 1 minute.

30. **(Previously presented)** A whipped topping obtainable with a method according to claim 28.

31. **(Currently amended)** A method of using the non-dairy vegetable oil-in-water emulsion ~~of Claim 16~~ comprising whipping said non-dairy oil-in-water emulsion of Claim 23~~16~~ into a whipped cream, and decorating a food product with said whipped cream.

32. **(Currently amended)** A food product decorated with a whipped topping prepared from the non-dairy vegetable oil-in-water emulsion of Claim 23~~16~~.

33. **(Canceled)**

34. **(Canceled)**

35. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23, wherein said fat is of lauric origin.

36. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23, further comprising an emulsifier.

37. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23, further comprising a stabilizing agent.

38. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 27, further comprising an emulsifier and a stabilizing agent.

39. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23, wherein said fat has a free fatty acids composition with a C8:0 content of 2-5%, a C10:0 content of 3-5%, a C12:0 content of 44-51%, a C14:0 content of 15-17%, a C16:0 content of 7-10% and a C18:0 content of 23-29%.

40. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23, wherein the solid fat content profile of said fat is 90-98% at 10°C, 75-87% at 20°C, 30-45% at 30°C and 5-13% at 35°C.

41. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23, wherein said hydrogenated fat is hydrogenated palm kernel oil.

42. **(New)** The non-dairy vegetable oil-in-water emulsion according to claim 23 that has an overrun of at least 3.5.